

Pursuant to Section 19.84, notice is hereby given to the public:

BROWN COUNTY CHILDREN WITH DISABILITIES EDUCATION BOARD
Tuesday, December 17, 2019 – 3:30 PM
Syble Hopp School

1. Action Item: Call to Order
2. Open Forum
3. Action Item: Approval of the November 19, 2019 BCCDEB Minutes
RECOMMENDED MOTION: That the minutes from the November 19, 2019 Board meeting be approved.
4. Action Item: Approval of Agenda
RECOMMENDED MOTION: That the agenda for today's meeting be approved.
5. Action Item: Donations
RECOMMENDED MOTION: That this month's donations be approved.
6. Action Item: Payment of Bills
RECOMMENDED MOTION: That the payment of the bills be approved.
7. Action Item: Financial Report
RECOMMENDED MOTION: That the financial report be accepted.
8. Action Item: Audit
RECOMMENDATION: That the Board receive and place on file the 2019 Audited Financial Statements.
9. Action Item: Resignation
RECOMMENDATION: That the Board accept the resignation of district aide Sarah Van Rossum, effective January 25, 2020.
10. Action Item: 2020-2021 Calendar
RECOMMENDATION: That the 2020-2021 school year calendar be approved.
11. Discussion Item: Administrator's Report
12. Discussion Item: Parent Organization Report
13. Executive Session: The Board will move to executive session as allowed by Wisconsin Statute 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; (e) Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting of other specified public business, whenever competitive or bargaining reasons require a closed session.
14. Action Item: Board Certification – School Violence Drill
RECOMMENDED MOTION: That the Board certify the Act 143 – School Violence Drill
15. Action Item: Adjournment
RECOMMENDED MOTION: That the December 17, 2019 Brown County Children with Disabilities Board meeting be adjourned.

"Any person wishing to attend who, because of disability requires special accommodation, should contact Syble Hopp School at 336-5754 by 3:00 p.m. on Monday, December 16, 2019 so arrangements can be made."

PROCEEDINGS OF BROWN COUNTY CHILDREN WITH DISABILITIES EDUCATION BOARD:

A regular meeting was held on: Tuesday, November 19, 2019

Board Members Present: J. Jansch, B. Clancy, J. Wieland, J. Mitchell, L. Franke, S. King, K. Lukens, A. Tran

Others Present: K. Pahlow, A. Nizzia, S. Johnson, C. Maricque, N. Kohls, C. Jensky

1. Action Item: Call to Order
S. King called the meeting to order at 3:31 PM.
2. Open Forum - None
3. Action Item: Approval of October 15, 2019 Minutes
Motion made by J. Wieland, seconded by B. Clancy, that the minutes from the October 15, 2019 Board meeting be approved. MOTION CARRIED UNANIMOUSLY.
4. Action Item: Approval of Agenda
Motion made by J. Jansch, seconded by J. Mitchell, that the agenda for today's meeting be approved. MOTION CARRIED UNANIMOUSLY.
5. Action Item: Donations
K. Pahlow reviewed the donations and stated several donations will be used to help fund the sandbox project. The hope is to have it finished while the students are on Spring Break.
Motion made by L. Franke, seconded by B. Clancy, that this month's donations be approved. MOTION CARRIED UNANIMOUSLY.
6. Action Item: Payment of Bills
C. Maricque stated the bills were routine in nature. There were no questions.
Motion made by J. Jansch, seconded by J. Wieland, that the payment of the bills be approved. MOTION CARRIED UNANIMOUSLY.
7. Action Item: Financial Report
C. Maricque stated the report is similar to last month and we are on budget.
Motion made by L. Franke, seconded by J. Wieland, that the financial report be accepted. MOTION CARRIED UNANIMOUSLY.
8. Discussion Item: Administrator's Report
C. Maricque – On November 6th, the County Board of Supervisors approved the County Budget for 2020 which included our budget that was approved by the County Board in June. There were no changes, since their approval in June which authorized a levy of \$3,080,863 for the school.

The audited financial statement will be available at the next meeting.

S. Johnson – Last week Sarah attended the Special Education State Wide Conference in the Dells. Many learning opportunities were offered, as well as sharing and collaborating with other. This information will be shared with BCCDEB staff.

K. Pahlow – Attended a meeting last week with the county, regarding a potential capital campaign. Clarification regarding process was provided.

November 19, 2019

We continue to hold our monthly meetings with the Hourly and Teacher/Therapist representation committees.

Last week was a difficult week with the death of a Hopp student and son of a Hopp staff member. A memorial fund was started for Aidan and so far over \$1,000 was raised for the EC room. An additional \$1,700 was collected from staff members to help the family. Additionally, two additional staff members lost immediate family members.

A. Nizzia – Students will be making ornaments for the Northern Building and De Pere City Hall for the annual tree trimming events. Fox 11's Melissa McCrady will be here to cover the story. Student, Josh B., and teacher, Todd G., were on Fox 11 last week for a story on our school to work partnership with Goodwill.

9. Discussion Item: Parent Organization Report

Sibshop was held last Saturday at Hopp. The event went very well and they will plan on doing it again next year. The next Parent Organization event will be to host many of our Community Agencies and Service Providers for an open house. The agencies and providers attending will be equipped with information for summer programming, along with information for transition services after graduation.

K. Pahlow noted that the results from the Parent Survey were shared with the Parent Organization board and any members that attended their meeting. Results from the survey will be shared with parents next in small segments in the Connection each month.

10. Executive Session: The Board will move to executive session as allowed by Wisconsin Statute stats 19.85(1)(e) Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting of other specified public business, whenever competitive or bargaining reasons require a closed session at 3:45 PM.

Motion made by J. Jansch, seconded by B. Clancy, that the Board move into Executive Session. MOTION CARRIED UNANIMOUSLY.

Board returned to open session at 4:15 PM.

11. Action Item: Adjournment

Motion made by B. Clancy, seconded by J. Jansch, to adjourn the November 19, 2019 Brown County Children with Disabilities Board meeting at 4:15 PM. MOTION CARRIED UNANIMOUSLY.

Syble Hopp School

DONATIONS – DECEMBER 2019 BOARD MEETING		
DONOR	AMOUNT	ITEM/PURPOSE
Elaine Cotter	\$28	Hopp Needs
Jennie & Roy Lambrecht	\$100	Syble Hopp Athletics
Stacey Swaer	\$25	Towards a pool tile for Aidan Fry
Staff, Family, Friends	\$1,135	EC Classroom – IM of Aidan Fry
Hilly Haven Golf Course	\$11	Sale of old golf clubs – Hopp Needs
Dr. Goolsby	\$60	Give Wellness Aurora – Hopp Needs
Steven & Michelle Vermeulen	\$500	Sandbox Project
Joyce & Ronald Poister	\$500	Jane Gayhart's classroom
Hank & Pat Mencheski		224 jars of honey for the holiday gift bags
The Wian's Family		A basket of fruit, cheese and cookies for the staff.
Becky Baranowski		5 sets of twin sheets for the duplex
Wendell & Shanna Ellsworth	\$49,284.47	Furniture/Sensory Equipment
KC Council #4505	\$567.43	Camp SOAR
The Apple Family Foundation	\$1,000	Sandbox Project
De Pere Greenhouse		A beautiful red poinsettia
Country Critters		Disinfectant Wipes, Kleenex, Hats, Mittens, Ziplock bags, paper plates, gym socks
Total Donation	\$53,210.90	

EMV/ENT 0A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
CAMERA CORNER							
	0100001817	101244 11/05/19	0513817-IN		HP Thunderbolt Dock	0-10-100-321-295000-019-000000-2	249.00
					Check Total		249.00
	0100001839	11/22/19	513817A-IN		HP Elitebook	0-10-100-482-295000-019-000000-2	1,837.00
					Check Total		1,837.00
CESA #10		113272					2,086.00
	0100001818	11/05/19	11716		Software Hosting	0-10-800-386-252000-019-000000-2	725.00
					Check Total		725.00
CESA #8		101382					725.00
	0100001833	11/18/19	508886		Braille Blaster Training-C neihetsel	0-27-100-310-221300-019-000000-2	25.00
					Check Total		25.00
					Vendor Total		25.00
CITY OF GREEN BAY		103148					25.00
	0100001836	11/18/19	126807		Reduced Day Passes	0-27-100-346-256750-011-000000-2	1,500.00
					Check Total		1,500.00
					Vendor Total		1,500.00
CLIFTON LARSON ALLEN LLP		116680					5,000.00
	0100001824	11/12/19	2297749		Interim Billing Year Ending 6/30/2019	0-27-800-311-231700-019-000000-2	5,000.00
					Check Total		5,000.00
					Vendor Total		5,000.00
COUNTRY VISIONS COOPERATIVE		112876					11.57
	0100001829	11/12/19	1036914	10/19	Hardware for repairs	0-10-100-324-253300-019-000000-2	10.00
	0100001829	11/12/19	1036914	10/19	Vehicle Inspection	0-27-100-324-256610-011-000000-2	175.39
	0100001829	11/12/19	1036914	10/19	Fuel for Bus	0-27-100-348-256610-011-000000-2	196.96
					Check Total		196.96
					Vendor Total		196.96
DENMARK SCHOOL DISTRICT		101990					50.04
	0100001830	11/12/19	1920006		Sub C Arrowood 10/29	0-27-101-382-436000-019-000000-2	50.04
					Check Total		50.04
					Vendor Total		50.04

Report Date 12/06/19 12:55 PM

SYBLE HOPP SCHOOL

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Check Date 11/01/19 - 11/30/19

Vendor Detail Report

FMVEN110A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
LAMERS BUS LINES INC 104534							
	0100001832	11/12/19	563997		Oct EDP Transportation M-TH	0-27-101-341-256750-011-000000-2	5,822.74
	0100001832	11/12/19	563997		October WDP Transportation	0-27-101-341-256750-011-000000-2	3,694.66
	0100001832	11/12/19	563997		October RT 3642 SY	0-27-100-341-256750-011-000000-2	9,823.44
	0100001832	11/12/19	563997		Transportation		
	0100001832	11/12/19	563997		October Work Shuttle	0-27-100-341-256750-011-000000-2	2,108.60
	0100001832	11/12/19	563997		Transportation		
	0100001832	11/12/19	563997		October Syble Hopp	0-27-100-341-256750-011-000000-2	11,362.16
					Transportation		
					Check Total		32,811.60
ProGuard 102323							
	0100001837	11/18/19	6252408119		Replaced Sanitizing lines	0-50-800-324-257100-000-000000-2	66.04
					Check Total		66.04
					Vendor Total		66.04
TDS METROCOM 107847							
	0100001838	11/18/19	9203364367	11/15	Monthly Service 11/10-12/09	0-10-100-355-263300-019-000000-2	156.28
					Check Total		156.28
					Vendor Total		156.28
TWEET GAROT MECHANICAL INC 108187							
	0100001828	11/12/19	81685		Preventive Maintenance Program	0-10-100-324-253300-019-000000-2	8,054.00
					Check Total		8,054.00
	0100001842	11/22/19	82069		Hot Water Pump Repairs	0-10-100-324-253300-019-000000-2	990.00
					Check Total		990.00
					Vendor Total		9,044.00

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Check Date 11/01/19 - 11/30/19

Vendor Detail Report

FMVEN10A

Vendor	Check Key	Check Date	Invoice No	PO No	Description	Account No	Amount
UNUM LIFE INSURANCE COMPANY OF AMER. 116335							
	0100001823	11/05/19	0880914-0017 11/		LT Maintenance	0-10-100-251-253100-019-000000-2	22.84
	0100001823	11/05/19	0880914-0017 11/		LT Accounting	0-10-800-251-252000-019-000000-2	30.86
	0100001823	11/05/19	0880914-0017 11/		LT Int EC Teacher	0-27-101-251-152000-011-000000-2	82.65
	0100001823	11/05/19	0880914-0017 11/		LT Int S/L	0-27-101-251-156600-011-000000-2	11.31
	0100001823	11/05/19	0880914-0017 11/		LT Int CD Teacher	0-27-101-251-158000-011-000000-2	83.42
	0100001823	11/05/19	0880914-0017 11/		LT Int EC Aide	0-27-101-251-159120-011-000000-2	5.91
	0100001823	11/05/19	0880914-0017 11/		LT Int Aide	0-27-101-251-159150-011-000000-2	14.33
	0100001823	11/05/19	0880914-0017 11/		LT Int OT	0-27-101-251-218100-011-000000-2	14.12
	0100001823	11/05/19	0880914-0017 11/		LT Dir Spec Ed	0-27-800-251-223300-011-000000-2	63.21
	0100001823	11/05/19	0880914-0017 11/		LT Secretary	0-27-800-251-223300-019-000000-2	5.03
	0100001823	11/05/19	0880914-0017 11/		LT Admin	0-27-800-251-232100-011-000000-2	42.04
	0100001823	11/05/19	0880914-0017 11/		ST Admin	0-27-800-252-232100-011-000000-2	66.00
	0100001823	11/05/19	0880914-0017 11/		ST Maintenance	0-10-100-252-253100-019-000000-2	40.57
	0100001823	11/05/19	0880914-0017 11/		ST Accounting	0-10-800-252-252000-019-000000-2	54.82
	0100001823	11/05/19	0880914-0017 11/		ST EC Teacher	0-27-100-252-152000-011-000000-2	25.56
	0100001823	11/05/19	0880914-0017 11/		ST S/L	0-27-100-252-156600-011-000000-2	174.70
	0100001823	11/05/19	0880914-0017 11/		ST ID Teacher	0-27-100-252-158000-011-000000-2	688.77
	0100001823	11/05/19	0880914-0017 11/		ST CD Aide	0-27-100-252-159150-011-000000-2	405.30
	0100001823	11/05/19	0880914-0017 11/		ST Specialty Teacher	0-27-100-252-218100-011-000000-2	58.96
	0100001823	11/05/19	0880914-0017 11/		ST Int EC Teacher	0-27-101-252-152000-011-000000-2	105.01
	0100001823	11/05/19	0880914-0017 11/		ST Int S/L	0-27-101-252-156600-011-000000-2	146.84
	0100001823	11/05/19	0880914-0017 11/		ST Int CD Teacher	0-27-101-252-158000-011-000000-2	20.09
	0100001823	11/05/19	0880914-0017 11/		ST Int EC Aide	0-27-101-252-159120-011-000000-2	10.52
	0100001823	11/05/19	0880914-0017 11/		ST Int Dir Spec Ed	0-27-101-252-218100-011-000000-2	25.10
	0100001823	11/05/19	0880914-0017 11/		ST Secretary	0-27-800-252-223300-011-000000-2	112.33
	0100001823	11/05/19	0880914-0017 11/		ST SW	0-27-100-251-214400-011-000000-2	8.95
	0100001823	11/05/19	0880914-0017 11/		ST Nurse	0-27-100-252-212100-011-000000-2	21.25
	0100001823	11/05/19	0880914-0017 11/		ST PT	0-27-100-252-218200-011-000000-2	37.75
	0100001823	11/05/19	0880914-0017 11/		ST EC Teacher	0-27-100-251-152000-011-000000-2	18.37
	0100001823	11/05/19	0880914-0017 11/		ST S/L	0-27-100-251-156600-011-000000-2	32.65
	0100001823	11/05/19	0880914-0017 11/		ST Dir Teacher	0-27-100-251-158000-011-000000-2	24.03
	0100001823	11/05/19	0880914-0017 11/		ST CD Aide	0-27-100-251-159150-011-000000-2	42.72
	0100001823	11/05/19	0880914-0017 11/		ST Specialty Teacher	0-27-100-251-159300-011-000000-2	2.80
	0100001823	11/05/19	0880914-0017 11/		LT OT	0-27-100-251-218100-011-000000-2	59.08

Check Total

3,498.10

Check Date 11/01/19 - 11/30/19

Vendor Detail Report

FMVEN10A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
UNUM LIFE INSURANCE COMPANY OF AMER.116335							
WEST DE PERE SCHOOL DISTRICT							
	0100001834	11/18/19	WDFFS 10/19		October Meal Charges	0-50-800-310-257100-000-000000-2	Vendor Total 3,498.10
							6,454.38
							6,454.38
WI DEPT OF JUSTICE							
	0100001821	11/05/19	G2841 10/19		October Background Checks	0-27-800-310-231700-019-000000-2	Vendor Total 6,454.38
							126.00
							126.00
WISCONSIN PUBLIC SERVICE							
	0100001822	11/05/19			Duplex Utility Usage	0-27-100-999-158000-019-000000-2	Vendor Total 126.00
	0100001822	11/05/19			Garage Utility Usage	0-10-100-336-253300-019-000000-2	97.84
							30.58
							128.42
	0100001835	11/18/19	042716813400255		Syble Hopp Gas Usage for 9/25-11/1	0-10-100-331-253300-019-000000-2	Check Total 1,058.38
							1,058.38
							1,186.80
							76,007.48

Syble Hopp Balance Sheet as of October 31, 2019

ACCOUNT DESCRIPTION	10/31/19
GENERAL FUND	
CASH	4,375,996.91
ACCOUNTS RECEIVABLE	-
PREPAID EXPENSES	106.65
TOTAL ASSETS	4,376,103.56
ACCOUNTS PAYABLE	3,091.03
CONTRACTS PAYABLE	-
TOTAL LIABILITIES	3,091.03
EQUITY ACCOUNT	4,373,012.53
TOTAL FUND BALANCE	4,373,012.53
SPECIAL EDUCATION FUND	
CASH ACCOUNT	(1,290,074.68)
RECEIVABLE	-
TOTAL ASSETS	(1,290,074.68)
PAYABLE ACCOUNT	34,195.87
CONTRACTS PAYABLE	-
OTHER DEFERRED REVENUE (SOAR REGISTRATION)	-
TOTAL LIABILITIES	34,195.87
EQUITY ACCOUNT	(1,324,270.55)
TOTAL FUND BALANCE	(1,324,270.55)
FOOD SERVICE FUND	
CASH	8,839.67
TOTAL ASSETS	8,839.67
ACCOUNTS PAYABLE	6,454.38
TOTAL LIABILITIES	6,454.38
EQUITY ACCOUNT	2,385.29
TOTAL FUND BALANCE	2,385.29

Syble Hopp Revenue Summary for the Month Ended October 31, 2019

DESCRIPTION	2019-2020			COMMENTS
	Amended Budget	Actual Amount	Remaining Budget	
GENERAL FUND				
PAYMENT IN LEAU OF TAXES	3,080,863.00	-	3,080,863.00	
INTEREST	38,000.00	31,954.49	6,045.51	Interest is trending higher than expected.
RENT (DUPLEX)	90,000.00	3,000.00	87,000.00	
MEDICAID MAC REIMBURSEMENT	63,000.00	-	63,000.00	
SECURITY GRANT	10,656.00	2,944.91	7,711.09	
MISCELLANEOUS	30,656.00	104.00	30,552.00	
TOTAL GENERAL FUND	3,313,175.00	38,003.40	3,275,171.60	
SPECIAL REVENUE FUND				
STUDENT FEES	5,445.00	4,305.00	1,140.00	
SOAR STUDENT REGISTRATIONS	35,000.00	32,375.00	2,625.00	
EC GRANT \$'S FROM DISTRICTS	37,991.00	-	37,991.00	
DISTRICT PAYMENT FROM IDEA FUNDS	247,220.00	-	247,220.00	
TUITION-SCH DISTRICT(OUT OF COUNTY)	232,870.00	-	232,870.00	
TRANSIT OF STATE AIDE (CESA)	8,410.00	-	8,410.00	
CESA 7 - REIMB SUBS	3,100.00	-	3,100.00	
HANDICAPPED AID FROM STATE	1,615,000.00	-	1,615,000.00	
GENERAL STATE AID	1,590,000.00	-	1,590,000.00	
HIGH COST KIDS (STATE AND FEDERAL)	17,000.00	-	17,000.00	
MEDICAID REIMBURSEMENT	253,000.00	-	253,000.00	
TOTAL SPECIAL REVENUE FUND	4,045,036.00	36,680.00	4,008,356.00	
FOOD SERVICE FUND				
STUDENT LUNCH	33,000.00	9,654.00	23,346.00	
ADULT LUNCH	1,200.00	4.00	1,196.00	
FOOD SER/STATE AID	1,000.00	-	1,000.00	
FOOD SERVICE/FED AID	27,380.00	3,131.53	24,248.47	
FED AID/COMMODITIES	6,000.00	-	6,000.00	
TOTAL FOOD SERVICE REVENUE FUND	68,580.00	12,789.53	55,790.47	

Syble Hopp Expenditures Summary for the Month Ended October 31, 2019 - Unaudited

GENERAL FUND							
LIBRARY MEDIA RESOURCES	320.00	-	-	320.00	-	-	Subscriptions/licenses have been paid for Allio, Absence Management, and Time and Attendance.
FISCAL/FINANCE	177,027.00	61,278.58	69,793.06	107,233.94	(8,514.48)	(8,514.48)	Cleaning supplies and floor cleaning equipment purchased in the summer.
BUILDING AND SITE OPERATION	275,530.00	93,204.65	95,657.61	179,872.39	(2,452.96)	(2,452.96)	New flooring was installed in July and PA system was installed in August.
BUILDING AND SITE MAINTENANCE	113,138.00	37,712.67	66,482.39	46,655.61	(28,769.72)	(28,769.72)	
DUPLEX	1,000.00	333.33	-	1,000.00	333.33	333.33	
TELEPHONE	2,800.00	933.33	890.18	1,909.82	43.15	43.15	
NON-INSTRUCTIONAL STAFF TRAINING	640.00	213.33	320.00	320.00	(106.67)	(106.67)	WASBO Conference.
TECHNOLOGY	26,486.00	9,168.23	6,282.60	20,203.40	2,885.63	2,885.63	
INSURANCE AND JUDGMENTS	90,132.00	30,044.00	25,948.68	64,183.32	4,095.32	4,095.32	
COUNTY IDC AND TECH SERVICES	96,534.00	32,178.00	22,844.69	73,689.31	9,333.31	9,333.31	
TOTAL GENERAL FUND	783,607.00	265,066.13	288,219.21	495,387.79	(23,153.09)	(23,153.09)	
SPECIAL REVENUE							
EARLY CHILDHOOD	415,014.00	76,854.44	74,464.48	340,549.52	2,389.96	2,389.96	
SPEECH/LANGUAGE	453,422.00	83,967.04	79,275.28	374,146.72	4,691.76	4,691.76	
SPECIAL EDUCATION	2,114,190.00	391,516.67	391,140.14	1,723,049.86	376.53	376.53	Subscriptions/licenses have been paid for Oasys and Infinite Camps.
RETIREE INSURANCE	35,000.00	11,666.67	4,312.24	30,687.76	7,354.43	7,354.43	
EC INSTRUCTIONAL AIDES	71,312.00	14,262.40	14,362.65	56,949.35	(100.25)	(100.25)	
SE INSTRUCTIONAL AIDES	1,268,995.00	234,999.07	240,815.84	1,028,179.16	(5,816.77)	(5,816.77)	Due to needs of the classroom, an additional aide was hired for the school year.
SE SUB TEACHERS/AIDES	85,044.00	17,008.80	14,535.86	70,508.14	2,472.94	2,472.94	
EC SUB TEACHERS/AIDES	16,794.00	3,358.80	164.21	16,629.79	3,194.59	3,194.59	
SPECIALTY TEACHERS	176,306.00	32,649.26	31,280.19	145,025.81	1,369.07	1,369.07	
DIRECTION OF SOCIAL WORK	75,680.00	14,014.81	13,929.24	61,750.76	85.57	85.57	
NURSING	82,840.00	15,340.74	15,313.45	67,526.55	27.29	27.29	
OCCUPATIONAL THERAPY	300,007.00	55,556.85	58,078.80	241,928.20	(2,521.95)	(2,521.95)	Supplies have been purchased for the school year.
PHYSICAL THERAPY	83,342.00	15,433.70	15,647.65	67,694.35	(213.95)	(213.95)	
TRAINING	13,719.00	5,716.25	4,077.09	9,641.91	1,639.16	1,639.16	
SE AND PRINCIPAL	287,963.00	99,679.50	92,878.49	195,084.51	6,801.01	6,801.01	
BOARD AND AUDIT	15,315.00	6,381.25	3,992.00	11,323.00	2,389.25	2,389.25	

Syble Hopp Expenditures Summary for the Month Ended October 31, 2019 - Unaudited

ADMINISTRATOR	192,793.00	66,736.04	63,676.58	129,116.42	3,059.46	
VEHICLE REPAIR AND FUEL	11,000.00	4,583.33	489.46	10,510.54	4,093.87	
TRANSPORTATION AND BUS AIDES	741,041.00	148,208.20	138,938.58	602,102.42	9,269.62	Bus aide vacancy.
UNEMPLOYMENT	10,676.00	2,669.00	897.94	9,778.06	1,771.06	
CESA SERVICES	26,710.00	26,710.00	23,849.96	2,860.04	2,860.04	
CAMP SOAR	75,976.00	75,976.00	78,830.42	(2,854.42)	(2,854.42)	
TRANSIT OF AID TO DISTRICTS	69,861.00	-	-	69,861.00	-	
TOTAL SPECIAL REVENUE FUND	6,623,000.00	1,403,288.83	1,360,950.55	5,262,049.45	42,338.27	
FOOD SERVICES						
DIRECTON OF FOOD SERVICES	62,714.00	13,936.44	18,635.20	44,078.80	(4,698.76)	Supplies for the year have been purchased. Cost per meal for the West De Pere contract is more than budgeted.
FOOD - LUNCH PROG	500.00	111.11	-	500.00	111.11	
FOOD	6,400.00	-	-	6,400.00	-	
TOTAL FOOD SERVICE FUND	69,614.00	14,047.56	18,635.20	50,978.80	(4,587.65)	

Brown County Children with
Disabilities Education Board
Brown County, Wisconsin

FINANCIAL STATEMENTS

June 30, 2019

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

JUNE 30, 2019

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Independent auditors' report

Brown County Children with Disabilities Education Board
Brown County, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin and its agency fund (the "Board") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin and its agency fund as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

EMPHASIS OF MATTER

As discussed in Note 1, the financial statements present only the Brown County Children with Disabilities Education Board Special Revenue Fund and its agency fund and do not purport to, and do not present fairly the financial position of Brown County, Wisconsin as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 12 and 13 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Board's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis, as required by the *Wisconsin Public School District Audit Manual* issued by the Wisconsin Department of Public Instruction, are also not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards and schedule of expenditures of state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Schenck SC previously audited, in accordance with auditing standards generally accepted in the United States of America, the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin and its agency fund as of and for the year ended June 30, 2018 which are not presented with the accompanying financial statements and expressed unmodified opinions on the respective financial statements. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin's basic financial statements as a whole. The 2018 actual amounts in the combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare used to prepare the 2018 basic financial statements. The report of Schenck SC stated that the information has been subjected to the auditing procedures

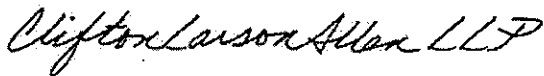
applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In their opinion, the 2018 actual amounts in the combining financial statements were fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Prior Year Summarized Financial Information

The 2018 financial statements were audited by Schenck SC, whose practice became part of CliftonLarsonAllen LLP as of January 1, 2019, and whose report dated November 29, 2018, expressed unmodified opinions on those respective financial statements from which the prior year summarized financial information was derived.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2019, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Green Bay, Wisconsin

November 13, 2019

BASIC FINANCIAL STATEMENTS

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

BALANCE SHEET

JUNE 30, 2019

WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2018

	2019	2018
ASSETS		
Cash and investments	\$ 5,728,191	\$ 5,543,230
Restricted cash and investments	2,846	2,846
Due from other governments	186,700	111,008
Prepaid items	107	392
Contributions receivable	6,000	6,000
Total assets	<u>\$ 5,923,844</u>	<u>\$ 5,663,476</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 23,215	\$ 31,619
Accrued and other current liabilities	636,925	690,352
Unearned revenues	3,575	4,913
Total liabilities	<u>663,715</u>	<u>726,884</u>
Deferred inflows of resources		
Contributions receivable	<u>6,000</u>	<u>6,000</u>
Fund balances		
Nonspendable	107	392
Restricted	2,846	2,846
Committed	628,055	674,878
Unassigned	<u>4,623,121</u>	<u>4,252,476</u>
Total fund balances	<u>5,254,129</u>	<u>4,930,592</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,923,844</u>	<u>\$ 5,663,476</u>

The notes to the basic financial statements are an integral part of this statement.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2019 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018

	2019	2018
REVENUES		
Property taxes	\$ 3,026,614	\$ 2,949,682
Other local sources	263,712	371,792
Interdistrict sources	504,478	484,010
Intermediate sources	17,117	36,505
State sources	3,206,135	3,026,115
Federal sources	335,727	384,444
Other sources	1,046	962
Total revenues	<u>7,354,829</u>	<u>7,253,510</u>
EXPENDITURES		
Instruction	4,468,611	4,409,018
Support services	2,404,323	2,219,182
Non-program		
Interdistrict payments	57,886	59,166
Intergovernmental payments	100,472	90,051
Total non-program	<u>158,358</u>	<u>149,217</u>
Total expenditures	<u>7,031,292</u>	<u>6,777,417</u>
Net change in fund balances	323,537	476,093
Fund balances - July 1	<u>4,930,592</u>	<u>4,454,499</u>
Fund balances - June 30	<u>\$ 5,254,129</u>	<u>\$ 4,930,592</u>

The notes to the basic financial statements are an integral part of this statement.

Brown County Children with Disabilities Education Board Brown County, Wisconsin

STATEMENT OF NET POSITION PARENT ORGANIZATION AGENCY FUND JUNE 30, 2019 WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2018

	2019	2018
ASSETS		
Cash and investments	<u>\$ 187,873</u>	<u>\$ 150,755</u>
LIABILITIES		
Due to parent organization	<u>\$ 187,873</u>	<u>\$ 150,755</u>

The notes to the basic financial statements are an integral part of this statement.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

NOTE 1: SUMMARY OF ACCOUNTING POLICIES

The basic financial statements of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin (the "Board"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Board are described below: summary of significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. REPORTING ENTITY

The Brown County Children with Disabilities Education Board operates as a department of Brown County, Wisconsin. The Board operates a school for children with disabilities. Financial transactions of the Board are also included in Brown County, Wisconsin's financial statements.

The school is governed by a Board appointed by the Brown County Board of Supervisors. The organization and duties of the Board are prescribed by Wisconsin Statute 115.817.

B. BASIS OF ACCOUNTING

The financial transactions of the Board are recorded in the financial statements of Brown County, Wisconsin in the Brown County Children with Disabilities Education Board Special Revenue Fund. Accordingly, revenues and expenditures are recognized on the modified accrual basis of accounting. A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Board uses separate operating accounts to account for its general operations, food services, capital projects, and donations and other local programs. The Board does not record a liability for long-term obligations, unfunded retirement costs, or accumulated sick leave of employees on the fund financial statements. See Notes 3.A and 3.B for further information on these liabilities. In addition, capital assets, including land, buildings, and equipment used by the Board are not recorded on the fund financial statements. The long-term liabilities and capital assets are included in Brown County's financial statements.

Additionally, the government reports the following fund type:

- ▶ The Board accounts for assets held as an agent for a parent organization in an *agency fund*.

C. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND FUND BALANCES

1. Cash and Investments

Cash and investments are generally held by the Brown County Treasurer for use by the Board. The Board does maintain separate cash deposits for donations and other local funds and committed capital projects fund. In addition, the Board maintains a separate checking account for the parent organization. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost.

2. Property Taxes

Brown County, Wisconsin levies property taxes on behalf of the Board. Property taxes are recognized by the Board as revenue in the fiscal year levied.

3. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

4. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are expensed in the periods benefited.

Prepaid items are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

6. Fund Balances

Fund balance is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the Board of Education. These constraints can only be removed or changed by the Board of Education using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of management. The Board of Education has authorized a specific employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose.

The Board has not adopted a fund balance spend down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned would be spent last.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2: DETAILED NOTES ON FINANCIAL STATEMENTS

A. CASH AND INVESTMENTS

The Board maintains various cash and investment accounts, including pooled funds held by the Brown County treasurer. Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin Local Government Investment Pool.

The carrying amount of Board's cash and investments totaled \$5,918,910 on June 30, 2019 as summarized below:

Deposits with financial institutions	\$ 807,697
Deposits held by Brown County, Wisconsin	5,111,213
	<u>\$ 5,918,910</u>

Reconciliation to the basic financial statements:

Balance sheet	
Cash and investments	\$ 5,728,191
Restricted cash and investments	2,846
Fiduciary fund statement of net position	
Parent organization agency fund	187,873
	<u>\$ 5,918,910</u>

Deposits of the Board are subject to custodial credit risk. Presented below is a discussion of the Board's deposits and the related risk.

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Brown County does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution.

As of June 30, 2019, \$371,857 of the Board's deposits with financial institutions were in excess of federal depository insurance limits. No amounts were collateralized. Deposits held by Brown County, Wisconsin are also subject to custodial credit risk and other investment risks. Information on Brown County, Wisconsin's cash and investment risks treasurer appears in the County's December 31, 2018 basic financial statements.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

B. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At June 30, 2019, nonspendable fund balance consisted of the following:

Nonspendable	
Prepaid items	<u>\$ 107</u>

Restricted and Committed Fund Balance

As of June 30, 2019, the Board has restricted fund balance of \$2,846 for capital projects.

In the fund financial statements, the Board has committed fund balance by Board action. At June 30, 2019, committed fund balance totaled \$628,055 and consisted of the following:

Committed for	
Food service	\$ 8,231
Capital projects	324,304
Donations and other local funds	<u>295,520</u>
Total committed fund balance	<u>\$ 628,055</u>

The Board raised funds for the Sensory Courtyard project. At June 30, 2019, the Board has received \$1,804,800 and spent \$1,480,496, leaving a fund balance of \$324,304 committed for capital improvements. In addition, the Board has contributions receivable of \$6,000 for the project. The Board expects the remaining contributions to be received during the year ended June 30, 2020.

NOTE 3: OTHER INFORMATION

A. EMPLOYEE RETIREMENT PLAN

Brown County, Wisconsin is a participating member of the Wisconsin Retirement System which covers substantially all employees who occupy a job prior to July 1, 2011, expected to work at least 600 hours per year (440 hours for teachers and educational support personnel). All employees initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and educational support personnel) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement. The retirement plan requires employee contributions equal to specified percentages of qualified earnings based on the employee's classification plus employer contributions at a rate determined annually. The County is obligated to the Wisconsin Retirement Fund for its unfunded accrued liability to that agency. The Board's contributions to the Wisconsin Retirement System for public employees during the 2018-19 fiscal year was \$245,578. The Board only paid the employer share of the required contribution.

The State of Wisconsin Retirement System plan is administered for the Board by Brown County, Wisconsin. Other information on retirement commitments appears in the County's December 31, 2018 basic financial statements.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

B. ACCUMULATED SICK LEAVE LIABILITY

The Board's policy allowed employees to earn sick leave at the rate of ten days per year (5 days for part-time employees) accumulating to a maximum of one hundred sixty days. Effective July 1, 2015, employees no longer are able to accrue additional sick leave days but retain their sick leave balance as of June 30, 2015. Effective April 17, 2017, upon retirement prior to age 65, the employee is eligible to have the balance rolled over into a separate VEBA account. The amount transferred will be the lesser of \$2,000 multiplied by the number of months from retirement that the employee reaches Medicare eligibility or the balance of their sick leave account. The accumulated sick leave liability is included in Brown County, Wisconsin's financial statements as a long-term liability. As of June 30, 2019, the Board's sick leave liability amounted to \$250,104.

REQUIRED SUPPLEMENTARY INFORMATION

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2019

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 3,008,487	\$ 3,026,614	\$ 3,026,614	\$ -
Other local sources	41,000	41,000	64,484	23,484
State sources	-	-	16,084	16,084
Federal sources	15,000	15,000	19,228	4,228
Other sources	21,000	21,000	1,046	(19,954)
Total revenues	3,085,487	3,103,614	3,127,456	23,842
EXPENDITURES				
Support services				
Library media	215	215	68	147
Fiscal	167,205	167,205	170,983	(3,778)
Operations	326,610	326,610	331,838	(5,228)
Technology	24,627	24,627	39,492	(14,865)
Insurance and judgments	59,719	77,846	67,986	9,860
Total support services	578,376	596,503	610,367	(13,864)
Non-program				
Intergovernmental payments	75,112	75,112	72,924	2,188
Total expenditures	653,488	671,615	683,291	(11,676)
Excess of revenues over expenditures	2,431,999	2,431,999	2,444,165	12,166
OTHER FINANCING USES				
Transfers out	(2,556,490)	(2,556,490)	(2,073,805)	482,685
Net change in fund balance	(124,491)	(124,491)	370,360	494,851
Fund balance - July 1	4,252,868	4,252,868	4,252,868	-
Fund balance - June 30	\$ 4,128,377	\$ 4,128,377	\$ 4,623,228	\$ 494,851

See notes to required supplementary information.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SPECIAL EDUCATION SPECIAL REVENUE FUND - BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2019

	Budget			Variance
	Original	Final	Actual	Final Budget - Positive (Negative)
REVENUES				
Other local sources	\$ 33,750	\$ 33,750	\$ 18,424	\$ (15,326)
Interdistrict sources	496,960	496,960	504,478	7,518
Intermediate sources	9,200	9,200	17,117	7,917
State sources	2,923,000	2,923,000	3,189,181	266,181
Federal sources	255,000	255,000	283,398	28,398
Total revenues	3,717,910	3,717,910	4,012,598	294,688
EXPENDITURES				
Instruction				
Early childhood	392,063	392,063	367,037	25,026
Intellectual disability	2,067,824	2,067,824	1,956,760	111,064
Speech and language	464,380	464,380	449,781	14,599
Other special curriculum	1,427,321	1,427,321	1,516,677	(89,356)
Total instruction	4,351,588	4,351,588	4,290,255	61,333
Support services				
Social work	74,369	74,369	75,903	(1,534)
Health	81,350	81,350	81,075	275
Occupational and physical therapy	375,260	375,260	368,026	7,234
Other pupil services	62,272	62,272	33,523	28,749
Supervision and coordination	272,119	272,119	274,806	(2,687)
Board administration services	10,115	10,115	8,584	1,531
General administration services	165,285	165,285	176,245	(10,960)
Pupil transportation services	780,684	780,684	688,272	92,412
Insurance and judgments	10,014	10,014	4,280	5,734
Total support services	1,831,468	1,831,468	1,710,714	120,754
Non-program				
Interdistrict payments	66,000	66,000	57,886	8,114
Intergovernmental payments	25,344	25,344	27,548	(2,204)
Total non-program	91,344	91,344	85,434	5,910
Total expenditures	6,274,400	6,274,400	6,086,403	187,997
Excess of revenues under expenditures	(2,556,490)	(2,556,490)	(2,073,805)	482,685
OTHER FINANCING SOURCES				
Transfers in	2,556,490	2,556,490	2,073,805	(482,685)
Net change in fund balance	-	-	-	-
Fund balance - July 1	-	-	-	-
Fund balance - June 30	\$ -	\$ -	\$ -	\$ -

See notes to required supplementary information.

Brown County Children with Disabilities Education

Brown County, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2019

A. BUDGETS AND BUDGETARY ACCOUNTING

Operating budgets are adopted each fiscal year in accordance with Section 65.90 of the Wisconsin Statutes using the budgetary accounting procedures prescribed by the Wisconsin Department of Public Instruction (DPI). The DPI requires the Board to separate special education revenues and expenditures from other General Fund amounts. Budgetary expenditure control is exercised at the one digit function level for the General Fund and at the fund level for all other funds. Reported budget amounts are as originally adopted or as amended by the Board of Education resolution.

The Board follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- ▶ The administration recommends budget proposals to the Board.
- ▶ The Board prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- ▶ The Board adopts a final budget which is submitted for approval to the Brown County Board.
- ▶ Appropriations lapse at year end unless authorized as a carryover by the Board. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance in the fund financial statements.

The Board did not have any material violation of legal or contractual provisions for the fiscal year ended June 30, 2019.

Excess of Expenditures Over Budget Appropriations

As identified in the schedule of revenues, expenditures, and changes in fund balance, the special education special revenue fund had certain functions where actual expenditures exceeded budget appropriations. The excess expenditures were financed by available budget balances in other functions, and additional revenues.

Brown County Children with Disabilities Education

Brown County, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2019

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented in accordance with generally accepted accounting principles, except, the Board adopts a separate budget for the special education special revenue fund. An explanation of the differences between Revenues, Expenditures, and Other Financing Sources (Uses) for budgetary funds on budgetary fund basis and a GAAP general fund basis is summarized below:

	<u>General</u>	<u>Special Education</u>
Revenues		
Actual amounts (budgetary basis)	\$ 3,127,456	\$ 4,012,598
Reclassification of special education	4,012,598	(4,012,598)
Total revenues	<u>7,140,054</u>	<u>-</u>
Expenditures		
Actual amounts (budgetary basis)	683,291	6,086,403
Reclassification of special education	6,086,403	(6,086,403)
Total expenditures	<u>6,769,694</u>	<u>-</u>
Excess of revenues over (under) expenditures		
Actual amounts (budgetary basis)	2,444,165	(2,073,805)
Reclassification of special education	(2,073,805)	2,073,805
Excess of revenues over (under) expenditures	<u>370,360</u>	<u>-</u>
Other financing sources (uses)		
Actual amounts (budgetary basis)	(2,073,805)	2,073,805
Reclassification of special education	2,073,805	(2,073,805)
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net change in fund balance		
Actual amounts (budgetary basis)	<u>370,360</u>	<u>-</u>
Fund balance - July 1		
Actual amounts (budgetary basis)	<u>4,252,868</u>	<u>-</u>
Fund balance - June 30		
Actual amounts (budgetary basis)	<u>\$ 4,623,228</u>	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

COMBINING BALANCE SHEET

JUNE 30, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018

	Special Revenue				Totals	
	General	Food Service	Capital Projects	Donations and Other Local Funds	2019	2018
ASSETS						
Cash and investments	\$ 5,100,136	\$ 8,231	\$ 324,304	\$ 295,520	\$ 5,728,191	\$ 5,543,230
Restricted cash and investments	-	-	2,846	-	2,846	2,846
Due from other governments	186,700	-	-	-	186,700	111,008
Prepaid items	107	-	-	-	107	392
Contributions receivable	-	-	6,000	-	6,000	6,000
Total assets	<u>\$ 5,286,943</u>	<u>\$ 8,231</u>	<u>\$ 333,150</u>	<u>\$ 295,520</u>	<u>\$ 5,923,844</u>	<u>\$ 5,663,476</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 23,215	\$ -	\$ -	\$ -	\$ 23,215	\$ 31,619
Accrued and other current liabilities	636,925	-	-	-	636,925	690,352
Unearned revenues	3,575	-	-	-	3,575	4,913
Total liabilities	<u>663,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>663,715</u>	<u>726,884</u>
Deferred inflows of resources						
Contributions receivable	-	-	6,000	-	6,000	6,000
Fund balances						
Nonspendable	107	-	-	-	107	392
Restricted	-	-	2,846	-	2,846	2,846
Committed	-	8,231	324,304	295,520	628,055	674,878
Unassigned	4,623,121	-	-	-	4,623,121	4,252,476
Total fund balances	<u>4,623,228</u>	<u>8,231</u>	<u>327,150</u>	<u>295,520</u>	<u>5,254,129</u>	<u>4,930,592</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,286,943</u>	<u>\$ 8,231</u>	<u>\$ 333,150</u>	<u>\$ 295,520</u>	<u>\$ 5,923,844</u>	<u>\$ 5,663,476</u>

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2019 WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018

	Special Revenue				Totals	
	General	Food Service	Capital Projects	Donations and Other Local Funds	2019	2018
REVENUES						
Property taxes	\$ 3,026,614	\$ -	\$ -	\$ -	\$ 3,026,614	\$ 2,949,682
Local sources	82,908	30,213	2,261	148,330	263,712	371,792
Interdistrict sources	504,478	-	-	-	504,478	484,010
Intermediate sources	17,117	-	-	-	17,117	36,505
State sources	3,205,265	870	-	-	3,206,135	3,026,115
Federal sources	302,626	33,101	-	-	335,727	384,444
Other sources	1,046	-	-	-	1,046	962
Total revenues	7,140,054	64,184	2,261	148,330	7,354,829	7,253,510
EXPENDITURES						
Instruction	4,290,255	-	-	178,356	4,468,611	4,409,018
Support services	2,321,081	64,296	18,946	-	2,404,323	2,219,182
Non-program						
Interdistrict payments	57,886	-	-	-	57,886	59,166
Intergovernmental payments	100,472	-	-	-	100,472	90,051
Total non-program	158,358	-	-	-	158,358	149,217
Total expenditures	6,769,694	64,296	18,946	178,356	7,031,292	6,777,417
Net change in fund balances	370,360	(112)	(16,685)	(30,026)	323,537	476,093
Fund balances - July 1	4,252,868	8,343	343,835	325,546	4,930,592	4,454,499
Fund balances - June 30	<u>\$ 4,623,228</u>	<u>\$ 8,231</u>	<u>\$ 327,150</u>	<u>\$ 295,520</u>	<u>\$ 5,254,129</u>	<u>\$ 4,930,592</u>

ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS



CliftonLarsonAllen LLP
CLAAconnect.com

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

Brown County Children with Disabilities Education Board
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major fund and its agency fund of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin, (the "Board") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 2 dated November 13, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Board's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

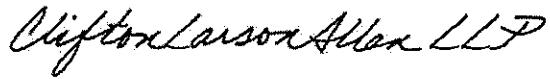
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Green Bay, Wisconsin

November 13, 2019

FEDERAL AND STATE AWARDS



CliftonLarsonAllen LLP
CLAAconnect.com

Independent auditors' report on compliance for each major state program and on internal control over compliance required by the Wisconsin Department of Public Instruction

Brown County Children with Disabilities Education Board
Brown County, Wisconsin

REPORT ON COMPLIANCE FOR THE MAJOR STATE PROGRAM

We have audited Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin's (the "Board's") compliance with the types of compliance requirements described in the *Wisconsin Public School District Audit Manual*, issued by the Wisconsin Department of Public Instruction, that could have a direct and material effect on the Board's major state program for the year ended June 30, 2019. The Board's major state program is identified in the accompanying summary of auditors' results.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for the Board's major state program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the compliance requirements of the Wisconsin Department of Public Instruction in the *Wisconsin Public School District Audit Manual*. Those standards and compliance requirements require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major state program. However, our audit does not provide a legal determination of the Board's compliance.

OPINION ON EACH MAJOR STATE PROGRAM

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended June 30, 2019.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board's internal control over compliance with the types of requirements that could have a direct and material effect on the major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major state program and to test and report on internal control over compliance in accordance with the *Wisconsin Public School District Audit Manual*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Wisconsin Public School District Audit Manual*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
November 13, 2019

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/19	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE								
Child Nutrition Cluster								
National School Lunch Program	10.555	WI DPI	2019-056905-NSL-547	\$ (280)	\$ 28,150	\$ -	\$ 27,870	\$ -
Donated Commodities	10.555	WI DPI	2019-056905-NSL-547	-	5,231	-	5,231	-
Total National School Lunch Program				(280)	33,381	-	33,101	-
Total U.S. Department of Agriculture				(280)	33,381	-	33,101	-
U.S. DEPARTMENT OF EDUCATION								
Special Education Cluster (IDEA)								
Special Education Grants to States	84.027	WI DPI	2019-056905-IDEA-342	-	3,950	-	3,950	-
High Cost Special Education Aid								
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Medicaid Cluster								
Medical Assistance Program	93.778	WI DHS	A778-00000-056905	(80,530)	279,818	99,388	298,676	-
Total Medicaid Cluster				(80,530)	279,818	99,388	298,676	-
Total U.S. Department of Health and Human Services				\$ (80,530)	\$ 317,149	\$ 99,388	\$ 335,727	\$ -
TOTAL FEDERAL AWARDS								
							\$ 335,727	

Reconciliation to the basic financial statements
Federal sources

The notes to the schedules of expenditures of federal and state awards are an integral part of this schedule.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 7/1/18	Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/19	Total Expenditures	Subrecipient Payments
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Special Education and School Age Parents	255.101	Direct Program	056905-100	\$ -	\$ 1,380,650	\$ -	\$ 1,380,650	\$ -
Special Education and School Age Parents	255.101	CESA #7	749907-100	-	5,255	-	5,255	-
Subtotal				-	1,385,905	-	1,385,905	-
State School Lunch Aid	255.102	Direct Program	056905-107	-	870	-	870	-
High Cost Special Education Aid	255.210	Direct Program	056905-119	-	14,777	-	14,777	-
Children with Disabilities Education Board	255.334	Direct Program	056905-117	-	1,793,754	-	1,793,754	-
Total Wisconsin Department of Public Instruction				-	3,195,306	-	3,195,306	-
WISCONSIN DEPARTMENT OF JUSTICE								
School Safety Grant	445.206	Direct Program	13534	-	11,159	4,925	16,084	-
TOTAL STATE AWARDS				\$ -	\$ 3,206,465	\$ 4,925	\$ 3,211,390	\$ -
Reconciliation to the basic financial statements								
State sources						\$	\$ 3,206,135	
State awards included in intermediate sources							5,255	
Total expenditures of state awards							\$ 3,211,390	

The notes to the schedules of expenditures of federal and state awards are an integral part of this schedule.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards for the Brown County Children with Disabilities Education Board are presented on the modified accrual basis of accounting in accordance with the requirements of the *Wisconsin Public School Board Audit Manual* issued by the Wisconsin Department of Public Instruction. Because the Schedule presents only a selected portion of the operations of the Board, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Board.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the Board's 2019 financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the Board in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded Board expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

NOTE 3: SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM

The 2018 - 2019 eligible costs under the State Special Education Program as reported by the Board are \$5,642,828. Compiled information required by compliance requirement 1-1 of the Special Education Audit Program was reported to the Wisconsin Department of Public Instruction.

NOTE 4: FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair market value of the commodities received and disbursed.

NOTE 5: OVERSIGHT AGENCIES

The Wisconsin Department of Public Instruction is the state oversight agency for the Board.

NOTE 6: PASS THROUGH ENTITIES

Federal and state awards have been passed through the following entities:

WI DHS - Wisconsin Department of Health Services
WI DPI - Wisconsin Department of Public Instruction
CESA #7 - Cooperative Educational Service Agency #7

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SUMMARY OF AUDIT RESULTS FOR THE YEAR ENDED JUNE 30, 2019

SECTION I: SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- ▶ Material weakness(es) identified? No
- ▶ Significant deficiency(ies) identified? None Reported

Noncompliance material to basic financial statements noted? No

STATE AWARDS

Internal control over major state programs:

- ▶ Material weakness(es) identified? No
- ▶ Significant deficiency(ies) identified? None Reported

Type of auditors' report issued on compliance for major state programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *Wisconsin Public School Board Audit Manual*? No

Identification of major state program:

<u>State ID Number</u>	<u>Name of State Program</u>
255.334	Children with Disabilities Education Board

SECTION II: FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under *Government Auditing Standards* for the year ended June 30, 2019.

SECTION III: STATE AWARDS FINDINGS

There are no findings related to state awards required to be reported under the *Wisconsin Public School District Audit Manual* for the year ended June 30, 2019.

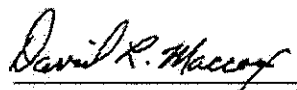
Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SUMMARY OF AUDIT RESULTS

FOR THE YEAR ENDED JUNE 30, 2019

SECTION IV: OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *Wisconsin Public School Board Audit Manual*:
 - Department of Health Services No
 - Department of Public Instruction No
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes
4. Name and signature of partner 
David L. Maccoux, CPA
5. Date of report November 13, 2019

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2019

PRIOR YEAR AUDIT FINDINGS

None reported.

Support Document #9

----- Forwarded message -----

From: **Sarah Van Rossum** <svanrossum@syblehopp.org>

Date: Thu, Dec 5, 2019 at 4:34 PM

Subject: Resignation

To: Sarah Johnson <sjohnson@syblehopp.org>

Hi Sarah,

First I want to thank you for all the help and understanding with my student teaching, I really appreciate the opportunity to work with the students of Syble Hopp and the amazing staff. After taking time to reflect on what we talked about and to talk with my husband, I think it is best for me to put in my resignation and jump both feet into my future. It is with a heavy heart leaving the great team that I have gotten to know the last 4 years, but I need to look to my future. My last day will be January 24th, because I will be starting my student teaching in Kaukauna on the 27th of January.

Thank you so much and I am blessed to have you in my life at this point in my career

Sarah Van Rossum

To: The BCCDEB Members

From: Abbie Nizzia, Principal
Carolyn Maricque, Business Manager
Sarah Johnson, Director of Pupil Services and Special Education
Kim Pahlow, Administrator

Re: 2020-2021 School Year Calendar

Please find attached the recommended 2020-2021 school year calendars for students, teachers/therapists and instructional aides. The calendars

Students: 176.5 Instructional Days (exceeds the required DPI hours of instruction)

Teachers/Therapists: 176.5 Instructional Days
7.5 Professional Learning/Work Days
1.0 Flex Day
1.0 Non-Scheduled Comp Day
1.0 Parent Teacher Conferences
3.0 Paid Holidays
190 Paid Days

Instructional Aides: 176.5 Instructional Days
3.5 Professional Learning/Work Days
2.0 Paid Holidays
182.0 Paid Days

In addition to meeting the Department of Public Instruction (DPI) requirements, we believe this calendar provides both our students and staff with a strong foundation for teaching and learning throughout the year.

SYBLE HOPP | 2020-2021 INSTRUCTIONAL AIDE CALENDAR

AUGUST '20

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

PD/Work Days = 2

FEBRUARY '21

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Feb 19 -- No School
Do Not Report

Instructional Days = 19

1 First Day of School
7 No School - Labor Day

SEPTEMBER '20

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

14 Prof. Dev. Day
No Students

Instructional Days = 20
Prof. Development Day = 1

MARCH '21

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

29-31 No School - Spring Break

Instructional Days = 20

26 No School
Do Not Report

OCTOBER '20

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Instructional Days = 21

APRIL '21

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

1-2 No School
Staff Do Not Report

Instructional Days = 20

25 No School
Do Not Report

26/27 Thanksgiving

NOVEMBER '20

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Instructional Days = 18

MAY '21

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

24-28 Camp Week
28 2:00 Dismissal
31 Memorial Day

Instructional Days = 20

23-31 No School - Holiday Break

DECEMBER '20

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Instructional Days = 16

JUNE '21

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

3 Last Day of School
Noon Dismissal for Students
Instructional Aides - Full Day

Instructional Days = 2.5
Work Day = .5

1 Holiday Break - No School

JANUARY '21

S	M	T	W	Th	F	S
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Instructional Days = 20

JULY '21

S	M	T	W	Th	F	S

Instructional Days = 176.5
PD/Work Days = 3.5
Paid Holidays = 2.0

Total = 182

SYBLE HOPP | 2020-2021 STUDENT CALENDAR

AUGUST '20						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY '21						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Feb 19 – No School
Teachers/Therapists Report

Total Days = 19

1 First Day of School
7 No School - Labor Day
14 No School – Staff Work/PD
(Teachers, Therapists, IAs Report)

SEPTEMBER '20						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Total Days = 20

MARCH '21						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

5 End of Trimester
11 PT Conferences

29-31 No School - Spring Break

Total Days = 20

26 No School – Staff PD

OCTOBER '20						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Total Days = 21

APRIL '21						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

1-2 No School
Staff Do Not Report

Total Days = 20

24 End of Trimester
25 No School
26/27 Thanksgiving

NOVEMBER '20						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Total Days = 18

MAY '21						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

24-28 Camp Week
28 2:00 Dismissal
31 Memorial Day

Total Days = 20

3 PT Conferences
23-31 No School – Holiday Break

DECEMBER '20						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Total Days = 16

JUNE '21						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

3 Last Day of School
Noon Dismissal for Students
Teacher/Therapist report 6/4

Total Days = 2.5

1 Holiday Break – No School

JANUARY '21						
S	M	T	W	Th	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Total Days = 20

JULY '21						
S	M	T	W	Th	F	S

Total Days = 176.5

SYBLE HOPP | 2020-2021 TEACHER/THERAPIST CALENDAR

AUGUST '20

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

PD/Work Days = 3

FEBRUARY '21

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Feb 19 Teachers/Therapists Report (No Students)

Instructional Days = 19
PD/Work Day = 1

SEPTEMBER '20

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

1 First Day of School
7 No School - Labor Day
14 Teacher/Therapist Work Day (No Students)

Instructional Days = 20
Work Days = 1

MARCH '21

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

5 End of Trimester
29-31 No School - Spring Break

Instructional Days = 20
PT Conferences = .5

OCTOBER '20

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

26 Teachers/Therapists Report (No Students)

Instructional Days = 21
Professional Development = 1

APRIL '21

S	M	T	W	Th	F	S
						3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

1-2 No School
Staff Do Not Report

Instructional Days = 20

NOVEMBER '20

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

24 End of Trimester
25 No School (Teacher/Therapist Flex Day)
26/27 Thanksgiving

Instructional Days = 18
Work/Flex Day = 1

MAY '21

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

24-28 Camp Week
28 2:00 Dismissal
31 Memorial Day

Instructional Days = 20

DECEMBER '20

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

23-31 No School - Holiday Break

Instructional Days = 16
P/T Conferences = .5

JUNE 21

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

3 Last Day of School
Noon Dismissal for Students
Teacher/Therapist report 6/4

Instructional Days = 2.5
Work Days = 1.5

JANUARY '21

S	M	T	W	Th	F	S
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Holiday Break - No School

Instructional Days = 20

JULY '21

S	M	T	W	Th	F	S

Instructional Days = 176.5
PD/Work Days = 7.5
Flex Day = 1 Day
Non-Scheduled Comp = 1
PT Conferences = 1
Paid Holiday = 3

School Calendar Template © calendarlabs.com

Total = 190 Days

Certification of School Board – School Violence Drill

ACT 143 requires that before January 1, 2019, and before each January 1 thereafter, each public school board and the governing body of each private school shall ensure that, at each building regularly occupied by pupils, pupils are drilled, at least annually, in the proper response to a school violence event in accordance with the school safety plan in effect for that building. The person having direct charge of the building at which the drill is held shall submit a brief written evaluation of the drill to the school board or governing body within 30 days of holding the drill. In order to comply with Act 143, these drills must also be conducted after March 22, 2018 when the requirement was written into legislation.

Certification:

Our school board met on 12/17/19 during our monthly Board meeting.

We certify that this drill was conducted on 11/13/19, and the written evaluation was provided to and reviewed by the school board on 12/17/19.

Principal Signature_____

Administrator Signature_____

School Board President Signature_____